

## **EXHIBIT 2**

### **PARTIES-IN-INTEREST NOTED FOR COURT DISCLOSURE**

#### **Relationships in Matters Related to These Proceedings**

None

#### **Relationships in Unrelated Matters**

Beckley Singleton, local counsel for the Diversified Trust Fund, was Debtor's counsel on the North American Deed Company bankruptcy matter in Las Vegas while Edward Burr served as the Chief Restructuring Officer. The company is no longer in bankruptcy as the plan was effective March 31, 2006. Mr. Burr is serving as the interim CFO as provided in the NADC plan of reorganization. Beckley Singleton is wrapping up administrative matters for NADC. Sierra is not and will not be involved with Beckley in any matter regarding USACM.

Advanced Information Services – unsecured creditor and member of the unsecured creditors' committee of USA Commercial Mortgage Company. AIS was a vendor to North American Deed Company while Edward Burr was serving as CRO. AIS is still providing limited services.

Schwartz & McPherson – local counsel for the USA Capital debtors. Schwartz & McPherson represented the unsecured creditors' committee on the North American Deed Company case.

Kummer Kaempher Bonner & Renshaw – listed creditors. KKB&R was special SEC counsel on the North American Deed Company case. NADC is no longer working with KKB&R.

Wells Fargo – Sierra Consulting Group has its business checking with Wells Fargo in Arizona.

FTI, financial advisor for the Diversified Trust Fund. Edward Burr was previously employed by PricewaterhouseCoopers LLP, whose bankruptcy consulting practice was acquired by FTI. Mr. Burr left PwC before FTI acquired this practice so he was never employed by FTI.

Gordon & Silver – counsel for the direct lenders committee and Lionel, Sawyer & Collins – counsel for an individual direct lender. Laurel Davis of LS&C was hired as a Chapter 11 trustee on the CMX Century, Inc. bankruptcy matter in Las Vegas and Gordon & Silver represented the debtor. Beckley Singleton represented the sole secured lender. Edward Burr was hired as Chief Restructuring Officer and Sales Agent. Sierra essentially sold all of the assets and the Plan has been confirmed. Sierra is no longer working on this case.

Jennings Strouss & Salmon – counsel for a direct lender. Sierra has served in various unrelated matters but nothing involving this case.